REPORT ON THE REVISION OF THE CONSOLIDATED INTERIM FINANCIAL INFORMATION[1]

To the shareholders of S.N. Nuclearelectrica S.A.

1. We have reviewed the accompanying consolidated interim financial statements of **S.N. Nuclearelectrica S.A.** (*the "Parent Company*"), together with its subsidiaries (*the "Group")* which comprise the consolidated statement of financial position as at 30 June 2026, the consolidated statement of the profit or loss account, the consolidated statement of comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the six months period then ended, including a summary of accounting policies and other explanatory notes.

Management's responsibilities for preparing the consolidated interim financial statements

2. The Parent Company's management is responsible for preparing the consolidated interim financial statements that provide a true and fair view in accordance with OMFP 2844/2016 and for such an internal control as management determines is necessary to enable the preparation of consolidated financial statements free of material misstatements, caused either by fraud or error.
3. The persons responsible for governance are responsible for overseeing the Group's financial reporting process.

Auditor's responsibilities in an audit of the consolidated interim financial statements

4. Our responsibility is to express a conclusion on the consolidated interim financial statements based on our review.

Scope of the review

5. We conducted the review in accordance with International Standard for Review Engagements 2410 – "*Review of Interim Financial Information performed by the Independent Auditor of the Entity"* ("ISRE 2410"). A review of the consolidated interim financial statements consists mainly of interviewing the Company's employees, in particular the persons responsible for financial and accounting activities, and applying analytical and other review procedures. The scope of a review is significantly smaller than that of an audit carried out in accordance with International Standards on Auditing and, therefore, we cannot be sure that we will notice all the material issues that could be identified in an audit. Therefore, we are not expressing an audit opinion.

Conclusion

6. Based on the review carried out, nothing has come to our attention to consider that the accompanying consolidated interim financial statements are not prepared, in all material respects, in accordance with OMFP 2844/2016.

Emphasis of a matter

7. We draw attention to Note 1 of the consolidated interim financial statements, which discloses the fact that the investments in Units 3 and 4 are planned to be made by the Company's subsidiary – Energonuclear S.A. In addition, during 2022, the Company established together with an investor Ropower Nuclear SA in order to develop, attract financing, design, build and operate a nuclear power generation capacity based on small modular reactor (SMR) technology. The estimated total recoverable amount of the investments in Units 3 and 4 of Cernavoda and SMR, also including all consolidated items capitalized by the Company, has been determined by management based on certain assumptions, professional judgment and probabilities regarding subsequent events, which are considered reasonable in the given circumstances, as well as other factors, on the assumption that the current negotiations between the Company's management and its discussion partners regarding the investment in these units will be successfully concluded. These aspects are supported by the fact that in March 2023 Law no. 74 regarding the approval of the signing of the Support Agreement between the Romanian State and the National Society Nuclearelectrica S.A. for the Cernavoda NPP Units 3 and 4 Project. Also, these assumptions are based on certain external factors on which the implementation of the mentioned

[1] *This represents a non official English translation of the original review report issued in Romanian language*

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projects depends, such as: the support of the Romanian State to ensure the legislative framework and the necessary financing, the attraction of external funds for the implementation of the projects. In the event that any of the premises, professional judgments, probabilities regarding subsequent events and other factors do not materialize favorably, this could cause a material adjustment on the net carrying amount of the Company's assets, liabilities and consolidated results for the current or future financial year, an impact that cannot be reasonably estimated at the date of issuance of these consolidated interim financial statements. Our conclusion is not modified in respect of this matter.

8. We draw attention to Note 30, which describes the fact that, on 28 July 2026, Unit 1 was shut down and disconnected from the National Energy System due to the very low level of the Danube, which led to a temporary reduction in the Company's own electricity production. As at the date of issuance of this report, Unit 2 continues to operate at nominal capacity; however, depending on the evolution and forecasts regarding the Danube level, the Company's management estimates that this unit could also be shut down in the coming period. These circumstances represent a subsequent event after the reporting date, disclosed by management in the interim separate financial statements, which may affect the future production of electricity and, implicitly, the Company's operating results for periods subsequent to 30 June 2026. Our conclusion is not modified in respect of this matter.

Other matters

9. This review report is addressed exclusively to the shareholders of the Company as a whole. Our review was carried out in order to be able to report to the Company's shareholders those aspects that we must report in a review report and not for other purposes. To the extent permitted by law, we accept and assume responsibility only to the Company and its shareholders as a whole for our review of this report.

On behalf of: PKF Finconta SRL

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Registered with the Authority for Public Supervision of the Statutory Audit Activity under the number FA32

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Bucharest
August 12, 2026

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